SUMMARY

Subject of the master's thesis: The legal status of the customs declarant.

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Relevance of research topic due to the rapid development of foreign trade activities in Russia. Trade and Economic Integration of the Russian Federation, Belarus and Kazakhstan led to the formation of the Customs Union - a single customs territory, within which you move goods and vehicles shall not apply customs duties and economic restrictions, except for special protective, antidumping and countervailing measures.

Customs authorities governing the conduct of foreign trade activities in respect of the movement of goods and vehicles across the customs border of the Customs Union. The most important element of customs regulation - is the customs declaration of goods and vehicles. Customs declaration of goods made by the declarant - a person who moves across the border TC goods and vehicles.

The object of the study research is the social relations arising from the movement of goods and vehicles across the customs border of the Customs Union.

The subject of the study research is declarant as a subject of the customs relations, perform customs declaration of goods and vehicles.

The purpose of the study research is a comprehensive analysis of the legal provisions of the customs declarant, the process of his committing customs declaration of goods and vehicles, as well as identifying the most common disorders associated with the declaration that the declarant makes.

Achievement of objectives due to the following tasks:

− examine the regulatory framework of the legal provisions of the declarant;
− establish entitlement customs declarant;
− disclose the rights, duties and responsibilities of the customs declarant;
− to characterize the process of customs declaration of goods and vehicles by the declarant;
− describe the most common disorders that makes the declarant upon movement of goods and vehicles across the customs border of the Customs Union;
− analyze the activity of administrative investigations Mineralnyie customs, practices directly related to investigations of violations of customs regulations customs declarant.

Scientific novelty consists in the specific approach to the study of scientific problems posed: first used a comprehensive method of studying the legal status of
the customs declarant and most often they committed violations of customs regulations.

**Structure:** the introduction, the two chapters, containing six paragraphs, the conclusion and a 42-reference. The total volume is 86 pages.

**Summary:** Accuracy and completeness of information stated in the Declaration provide timely and smooth movement across the customs border of goods and vehicle vehicles and their arrival at the destination. Any error that is admitted in the customs declaration of goods, may be regarded by the customs authorities as false declaration, and entail administrative responsibility in the form of additional damages in connection with the payment of penalties for violation of customs regulations.

Customs declaration of goods made by the declarant - a person who moves across the border TC goods and vehicles. CU Customs Code introduced significant changes to the legal status of the customs declarant. His main responsibility is the statement required information about goods and vehicles in the customs declaration and the subsequent granting of its customs authority for customs purposes. Accuracy and completeness of information stated in the Declaration provide timely and smooth movement across the customs border of goods and vehicle vehicles and their arrival at the destination. Any error that is admitted in the customs declaration of goods and vehicles can be viewed by the customs authorities as false declaration, and entail administrative responsibility in the form of additional damages in connection with the payment of penalties for violation of customs regulations. Or it may result in downtime of vehicles and cargo into force untimely release of the goods by the customs authorities.